

ADOPTED SENATE

Senator Moody of the 56th offered the following amendment:

1 *Amend the committee substitute to HB 413 (LC 14 9730S) by adding the words "or*
2 *performing arts amphitheater facility" after the word "center" on line 4 of page 1; striking*
3 *the word "or" on line 23 of page 1; replacing the period on line 2 of page 2 with the symbol*
4 *and word "; or"; and inserting immediately thereafter the following:*

5 (iii) A performing arts amphitheater facility owned or operated by an organization
6 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code;
7 is constructed after the effective date of this paragraph; has costs in excess of \$30
8 million; has more than 60,000 square feet of space; and has associated facilities,
9 including, but not limited to, parking.

10 *By striking the quotation mark on line 4 of page 2 and inserting immediately thereafter the*
11 *following:*

12 (C) Any person making a sale of tangible personal property for a purpose specified in
13 this paragraph shall collect the tax imposed on the sale unless the purchaser provides
14 an exemption determination letter issued by the commissioner certifying that the
15 purchaser is entitled to purchase the tangible personal property without paying the tax."